

**2023 VALUE ADJUSTMENT BOARD**  
Minutes of the May Monthly VAB Meeting

Thursday, May 16, 2024  
9:00 AM, Council Chambers  
1<sup>st</sup> Floor, City Hall (St. James)

Council Member Will Lahnen, Chair  
Council Member Rahman Johnson  
Council Member Joe Carlucci, Alternate, **Excused**  
School Board Member Lori Hershey  
Council Appointed Citizen Member Shirley Dasher  
School Board Appointed Citizen Member Dominic Cummings

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In Attendance:

Margaret M. “Peggy” Sidman, Value Adjustment Board Clerk  
Heather Pelegrin, Assistant Chief Legislative Services – VAB  
Johnathan Griffis, Value Adjustment Board Staff  
Alexis Zellner, Value Adjustment Board Staff  
Merriane Lahmeur, Chief of Legislative Services  
William H. Jeter, Jr., Value Adjustment Board Attorney  
Jamey Crozier, Executive Council Assistant, Council Member Lahnen  
Tiffany Pinkstaff, Counsel to the Property Appraiser Joyce Morgan, Property Appraiser  
Keith Hicks, Chief Appraiser, PAO  
Harry Guetherman, Commercial Division Chief, PAO  
Jim Ogburn, Residential Division Chief, PAO  
Laura Winter, Customer Service Division Chief, PAO

Chair Lahnen called the meeting to order at 9:02 AM

1. Introduction of Board and staff.
2. Chair Lahnen stated the next item on the agenda was to approve the meeting minutes from the 2023 VAB Board Meeting held on April 11, 2024. **Board Member Cummings made a motion to approve the minutes. The motion was seconded by Board Member Johnson. The Board Approved 5–0.**
3. Public Comments:  
There were no public comments.
4. Deferral requests from Petitioners. There were none.
5. Deferral requests from the Property Appraiser’s Office.

- VAB # 2023-002512 – FirstPointe, LLC Advisors, Agent for Petitioner
- VAB # 2023-002517 – FirstPointe, LLC Advisors, Agent for Petitioner
- VAB # 2023-002519 – FirstPointe, LLC Advisors, Agent for Petitioner
- VAB # 2023-002535 – FirstPointe, LLC Advisors, Agent for Petitioner
- VAB # 2023-002597 – FirstPointe, LLC Advisors, Agent for Petitioner
- VAB # 2023-002603 – FirstPointe, LLC Advisors, Agent for Petitioner
- VAB # 2023-002614 – FirstPointe, LLC Advisors, Agent for Petitioner
- VAB # 2023-002707 – FirstPointe, LLC Advisors, Agent for Petitioner

William Jeter, VAB Attorney, explained that all eight of these deferral requests deal with the same millage rate question as those petitions that had been deferred at the previous meeting. He added that two of the eight petitions have additional issues that must be considered beyond the millage rate question. He stated that he would refer these to the Department of Revenue in addition to VAB # 2023-002742 for their consideration when providing guidance to the VAB on how to proceed on this category of petitions.

**Board Member Johnson made a motion to defer the 8 petitions requested by the Property Appraiser’s Office. The motion was seconded by Board Member Hershey. The Board approved the motion to defer 5-0.**

#### 6. Previously Deferred Recommended Decisions

- VAB # 2023-000268 – Nathan Mandler, Esq., Agent for Petitioner
- VAB # 2023-000299 – Nathan Mandler, Esq., Agent for Petitioner
- VAB # 2023-000317 – Nathan Mandler, Esq., Agent for Petitioner
- VAB # 2023-002742 – FirstPointe Advisors, LLC, Agent for Petitioner

William Jeter, VAB Attorney, stated that the Department of Revenue had not yet responded to the VAB’s request for guidance on the petitions involving the question over which year’s millage rate to apply in the income-approach context to value properties as of January 1<sup>st</sup> of the tax year; a delay had likely been caused by the recent extreme weather that had caused the governor to announce a State of Emergency in Leon County.

Mr. Jeter stated that he could send the additional deferrals approved via Item #5 with his recommendations as VAB Attorney attached. Chair Lahnen asked Margaret Sidman, VAB Clerk, whether she advised to send the deferred petitions with the VAB Attorney recommendations attached or to send only the deferred petitions. Ms. Sidman answered that this decision was up to the discretion of the Board but that the Department of Revenue had asked only for additional deferred petitions. Mr. Jeter explained that the recommendations would reflect absolute and total repetition of the recommendations for the previous deferred petitions; he stated that he thought it logical to attach the recommendations for consistency’s sake but would send to the Department of Revenue whatever he was instructed to send. Chair Lahnen asked Tiffany Pinkstaff, Counsel to the Property Appraiser, what she would advise to send to the Department of Revenue, and Ms. Pinkstaff answered that it was up to the discretion of the Board but that the Department of Revenue had asked only for additional deferred petitions.

Board Member Johnson stated that he did not want to send over more information than was necessary. He asked what kind of communication is “par for the course” in similar communications with the Department of

Revenue; Mr. Jeter responded that this situation is unique, so there is no “par for the course” or standard procedure. **Board Member Johnson made a motion to send only the additional decisions of deferral to the Board of Revenue. The motion was seconded by Board Member Hershey. The Board approved the motion 5-0.**

William Jeter, VAB Attorney, stated that he had received a letter from Julie Schwartz, who asked for the letter to be read into the record, regarding three petitions. However, Mr. Jeter stipulated that the letter would not be read at this meeting if the petitions were deferred. As these petitions were deferred, Mr. Jeter would not read the letter into the record until the petitions were up for action.

Chair Lahnen noted that, at this point, the Board had 12 petitions deferred due to the millage rate question. Mr. Jeter added that 2 of these petitions had additional issues that would be considered once the Board had received guidance on the millage rate question. Chair Lahnen encouraged all Board Members to familiarize themselves with the binder of recommendations that VAB Attorney William Jeter had distributed to the Board; Mr. Jeter added that the recommendations portion of the binder was only 14 pages and that the rest of the binder was information for the record and so the binder was more approachable than would appear on the surface.

#### 7. Consideration of Special Magistrate Recommended Decisions

Chair Lahnen noted that there were 6 pages of Special Magistrate Recommended Decisions, and 12 of them had been deferred earlier in this Board meeting. **Board Member Johnson made a motion to Approve all recommended decisions except for the 12 that were previously deferred at this meeting. The motion was seconded by Board Member Hershey. The Board approved the motion 5-0.**

#### 8. VAB Lawsuit Update – Fennell IP, LLC

William Jeter, VAB Attorney, provided an update on the suit that had been filed against the VAB. A petitioner had sued both the VAB and Chair Lahnen in his personal capacity due to the millage rate question. A summons was served to Chair Lahnen in his personal capacity and to the VAB on April 16<sup>th</sup>, with 20 days to respond to the summons. Mr. Jeter explained that there were many reasons for the suit to be dismissed but that the suit still had to have been taken seriously, as failure to respond to the suit within the 20 day timeline would have led to long-lasting negative consequences for the VAB and for Chair Lahnen in his personal capacity. He stated that he filed the motion to dismiss on May 6<sup>th</sup>, after which he was contacted by the plaintiff’s attorneys, who stated that they agreed that the original complaint had named the wrong defendants. Mr. Jeter stated that the plaintiff did eventually agree to drop the VAB and Chair Lahnen as defendants in the suit.

Chair Lahnen asked whether the VAB’s being sued was a common occurrence, and Mr. Jeter responded that the last time that the VAB had been sued was in 2020. He stated that the VAB’s being sued is not a common occurrence, as Florida Statutes explicitly do not allow for it in most cases.

Margaret Sidman, VAB Clerk, explained that Mr. Jeter’s services in preparing and filing the motion to dismiss the suit was not covered by Mr. Jeter’s contract as VAB Attorney and that these additional services would be paid to Mr. Jeter, at the approval of the VAB Chair. She explained that Mr. Jeter’s contract pays him a flat \$100,000 salary for his work as VAB Attorney. Mr. Jeter’s invoice for the additional services requested a payment of approximately \$4,400 (\$400/hour for 11 hours). She noted that these funds involve

both City Council and School Board funds and that ensuring that this transaction was done transparently was important to being stewards of taxpayer dollars.

Chair Lahnen asked whether the approval of this invoice required an action of the VAB as a whole or whether it could be done at Chair discretion. Ms. Sidman stated that it could be done at the discretion of the Chair but that the Chair could ask for the VAB's approval before signing off on the approval of the invoice. Board Member Johnson stated that it should be one or the other, and he stated that he would be making a motion to approve the invoice so that the VAB as a whole could make official its position, even if the Chair had the authority to direct the invoice to be paid. Chair Lahnen stated that he raised this question because the answer would dictate whether the matter was handled before the next meeting or approved at the next meeting. Board Member Dasher asked whether the services for which Mr. Jeter would be paid were complete. Mr. Jeter clarified that they were, as this invoice was for the services in preparing and filing the motion to dismiss, and the VAB and Chair Lahnen had already been removed as defendants from the suit.

Board Member Johnson asked whether the Office of the General Counsel could have performed these services, and Mr. Jeter explained that Florida Statutes do not allow for the VAB to be represented by OGC, as this would prove to be a conflict of interest, as the OGC also represents the Property Appraiser's Office. Board Member Johnson asked for Mr. Jeter's recommendation on whether the VAB should consult Mr. Jeter for services outside the scope of his contract or whether the VAB should seek additional outside counsel, and Mr. Jeter stated that he would recommend consulting him as long as he was capable of doing the work and that he would make the VAB aware if any future work was not within the scope of his abilities. Board Member Johnson thanked Mr. Jeter for his work and expertise, noting that no Board Members held a law degree.

Board Member Cummings asked whether the \$400/hour rate was approved by Chair Lahnen. Mr. Jeter stated that he had discussed what a reasonable rate would be with Ms. Sidman and that he believed the rate to be reasonable and more than competitive with the "government rates" of private firms. Board Member Cummings noted that the VAB had already received its desired results from Mr. Jeter's work, so the VAB should proceed with paying the invoice.

Chair Lahnen stated that his bringing up the topic was to ensure that other Board Members agreed on the matter. He stated that the hourly rate was not the most concerning matter in this conversation but rather that the contract of the VAB Attorney did not cover the emergency litigation services that were needed in this situation. He stated that the VAB could have a conversation about whether to include these services when approving the VAB Attorney's next contract.

Board Member Hershey asked what the hourly rate of an Office of the General Counsel attorney would be. Ms. Sidman clarified that OGC Attorneys could not represent VAB but that the highest hourly rate within the OGC would likely be around \$250/hour. She stated that this conversation needed to happen quickly, as the response needed to be filed within a 20-day timeframe. She stated that the VAB could consider adding this type of emergency litigation work into the next VAB Attorney's contract or consulting private counsel for additional services in emergency situations. Board Member Hershey reiterated that the VAB must be good stewards of taxpayer dollars in this conversation. Mr. Jeter agreed with the assessment that the VAB must be good stewards of taxpayer dollars, but he noted that his \$400/hour rate was more than reasonable, citing an example of Smith Hulsey & Busey's hourly rate of \$400/hour for services to the City Council in 2019. He also stated that he was generous in only billing eleven hours, as the motion to dismiss in reality took significantly longer to prepare.

Board Member Johnson agreed that the \$400/hour rate was more than reasonable, adding that the Office of General Counsel often finds it difficult to retain attorneys because of the disparity between public and private-sector pay. He stated that he would like transparency with the entire VAB in the future in these types of situations. Chair Lahen reiterated that his major concern with the matter was not over whether the hourly rate was fair but instead over the fact that these services were not covered in the VAB Attorney's contract.

**Board Member Johnson made a motion to approve paying the invoice as submitted, approximately in the amount of \$4,400, to William Jeter, VAB Attorney, for his services in preparing the motion to dismiss filed on May 6<sup>th</sup>. The motion was seconded by Board Member Dasher. The motion was approved 5-0.**

Chair Lahnen announced that the next meeting will be on Thursday, June 13<sup>th</sup> at 9:00 AM and noted that the next meeting would likely be longer, as the VAB should have received its recommendations on how to proceed with the deferred petitions by that point. He also noted that it would likely not be the last meeting for the 2023 VAB. **The meeting was adjourned at 9:53 AM.**